Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 8035a
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Renumbered
From:

Legal Title

California Sexual Violence Victim Services Fund

Legal Citation/Authority

Chapter 160, Statutes of 2005 (AB 190)

Revenue & Taxation Code section 18846.1

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Fund Classification

Legal Basis

 $Nongovernmental/Trust\ and\ Agency\ Funds-Non$ Federal

Purpose

This fund was created to deposit voluntary contributions made by taxpayers in excess of their tax liability to be allocated as follows:

- 1) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.
- 2) To the Epidemiology and Prevention for Injury Control Branch of the State Department of Health Services for allocation to the California Coalition Against Sexual Assault (CALCASA) for the award of grants to support CALCASA rape crisis center programs for victims of rape and sexual assault. The Epidemiology and Prevention for Injury Control Branch of the State Department of Health Services will not use these funds for its administrative costs.

Administering Agency/Organization Code

Franchise Tax Board/Org 1730

Major Revenue Source

Contributions made by taxpayers in excess of their tax liability.

Disposition of Fund (upon abolishment)

Pursuant to Government Code 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority

The money in this fund is available upon appropriation by the Legislature for allocation as indicated in Section 18846.2.

State Appropriations Limit

Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund.

Comments/Historical Information

Pursuant to Section 18846.3, except as otherwise provided in subdivision (b), this article will remain in effect only until January 1 of the fifth taxable year following the first appearance of the California Sexual Violence Victim Services Fund on the tax return, and as of that date is repealed, unless a later enacted

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statute, that is enacted before the applicable date, deletes or extends that date.

On March 14, 2013 this fund was abolished pursuant to Government Code section 13306 (b).

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